

Law Offices
1400 AT&T Tower
901 Marquette Avenue
Minneapolis, MN 55402-2859
Telephone: (612) 305-1400
Facsimile: (612) 305-1414
www.mcmlaw.com



Timothy D. Moratzka
Attorney at Law
(612) 305-1456
tdm@mcmlaw.com

March 28, 2011

Gregory Kishel
U.S. Bankruptcy Judge
200 U.S. Courthouse
316 North Robert Street
St. Paul, MN 55101

Re: R & S Heating & Air Conditioning, Inc.
Bky No. 10-3511-GFK

Dear Judge Kishel:

Please be advised that on behalf of the Unsecured Creditors' Committee, the undersigned has no objection to the Motion for Approval of Compromise scheduled for hearing on April 20, 2011, regarding the compromise of a Debt owed to Debtor by Ike's LLC.

Very truly yours,

MACKALL CROUNSE & MOORE, PLC

A handwritten signature in black ink, appearing to read 'T. Moratzka', is written over the printed name.

Timothy D. Moratzka